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**From:**

**Sent:** Thursday, October 08, 2009 4:35:46 PM

**To:**

**Cc:**

**Subject:** RE: TEFRA Partnerships and FBAR Filing Requirements

We recommend that the tax matters partner of the TEFRA partnership file a Form 8082 AAR, with the amended Forms 5471/5472 attached. To the extent that Forms 5471/5472 provide distinct filing instructions, the tax matters partner should also separately comply with those instructions.